

PLS CPA, A PROFESSIONAL CORPATION.

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October 24, 2012

To Whom It May Concern:

We consent to the incorporation by reference in the registration statements on Form 10-Q Amendment No.1 of Insulcrete, Inc. of our report dated on October 24, 2012, with respect to the unaudited interim financial statements of Insulcrete, Inc., included in Form 10-Q Amendment No.1 for the period ended March 31, 2009.

Very truly yours,

/s/ PLS CPA

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San Diego, CA 92111